

Amendments to the Specification

Please replace paragraph [00010] with the following amended paragraph:

This is a divisional of Application Serial No. 10/122,272, filed April 16, 2002,
which is a Continuation-in-Part (CIP) of U.S. patent application Serial No. 09/800,892,
filed March 8, 2001, and entitled “INSULATING LAYER, SEMICONDUCTOR
DEVICE AND METHODS FOR FABRICATING THE SAME”, the contents of which
are herein incorporated by reference in their entirety.